

CALIFORNIA STATE BOARD OF EQUALIZATION

**SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR MANAGING GENERAL PARTNER**



Organization Information:

\_\_\_\_\_

BOE Ex. No.

Corp. ID:

\_\_\_\_\_

Name of Limited Partnership and Property Location:

\_\_\_\_\_

Date of Certificate

Fiscal Year First Qualified:

\_\_\_\_\_

BOE-277-SCC (12-03)

THIS CERTIFICATE NUMBER MUST BE  
SUBMITTED TO A COUNTY WHEN FILING A  
CLAIM FOR WELFARE EXEMPTION ON LOW-  
INCOME HOUSING.

In accordance with section 254.6  
of the Revenue and Taxation  
Code, the Board has determined  
that this property meets all the  
organizational requirements of  
section 214(g).

**NOTICE TO ORGANIZATIONS  
GENERAL INFORMATION REGARDING WELFARE EXEMPTIONS  
LOW-INCOME HOUSING (MANAGING GENERAL PARTNER)**

This Supplemental Clearance Certificate is issued to the above listed nonprofit organization, which has qualified for a valid Organizational Clearance Certificate (BOE-277-OCC) issued by the Board of Equalization. This Supplemental Clearance Certificate verifies that the Board staff's review has determined that all the organizational requirements have been met for the property, including the requirement that the nonprofit corporation has certified that it has sufficient authority to qualify as the managing general partner of the limited partnership, per the limited partnership agreement.

A supplemental claim for the Supplemental Clearance Certificate will be mailed to the nonprofit organization with the *Periodic Filing for Organizational Clearance Certificate, Welfare or Veterans' Organization Exemption* (BOE-277-A) to verify and update information. The claim form must be completed, signed, and filed with the Board, along with supporting documents, if any, in order to maintain eligibility for the certificate. The Board may institute an audit or verification of the organization to ascertain whether the organization meets the organizational requirements of Revenue and Taxation Code section 214(g), as required by section 15618 of the Government Code. If you have any questions concerning the organizational requirements, you may contact the State Board of Equalization, Property and Special Taxes Department, Assessment Policy and Standards Division, Exemptions Section, at 916-445-3524.

Annual claims for the welfare exemption and supplemental affidavits must be filed with the Assessor on or before February 15 of each year to avoid a late filing penalty under section 270. The Assessor shall review all claims to determine that the organization continues to use its property for qualifying purposes and activities, as specified in section 214(g).

The Assessor may not approve a property tax exemption claim for low-income housing until the claimant (nonprofit managing general partner) has been issued a valid Organizational Clearance Certificate (BOE-277-OC) according to section 254.6 and a valid *Supplemental Clearance Certificate For Managing General Partner* (BOE-277-SCC). The Assessor may deny a claim for the exemption, notwithstanding that the claimant has been granted the clearance certificates. Exemption claim forms for property newly acquired by an organization may be obtained from the Assessor in the county where the property is located.